



Commonwealth of Virginia

Walter J. Kucharski, Auditor

**Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218**

January 7, 2002

The Honorable J. Larry Palmer
Chief Judge
City of Hopewell General District Court
100 E. Broadway
Hopewell, VA 23860

The Honorable Charles Perkinson
Chief Judge
City of Hopewell Juvenile and
Domestic Relations District Court
202 N. Main Street
Lawrenceville, VA 23868-0066

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the City of Hopewell District Court for the period October 1, 2001 through September 30, 2002.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system; and no material weaknesses in the internal controls. However, we noted noncompliance with state laws, regulations, and policies that the Clerk needs to address as described below.

Properly Assess Fees

The Clerk does not properly assess fees. Specifically, we found the following:

- Staff incorrectly assesses the Criminal Justice Academy Training Fund fee in each related criminal and traffic case regardless of the offense and trial date. Staff should assess the fee only once for multiple charges arising from a single incident tried at the same time in accordance with Sections 9-178.2 and 16.1-69.48:1 of the Code of Virginia.

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- Staff does not consistently assess the Criminal Injuries Compensation Fund fee as required by Section 19.1-368.18 of the Code of Virginia.
- Staff does not properly assess fees in accordance with Sections 16.1-69.48:1, 19.2-11.3, 9-178.1 and 9-178.2 of the Code of Virginia. We noted that the staff assessed the fees on one case that did not require them and failed to assess them on another case that did require them.

We recognize that the Clerk lost several experienced staff in the past two years. The Clerk agreed to coordinate additional training for current staff through the Supreme Court of Virginia. The Clerk should ensure she understands all fees and instruct her staff on proper assessment.

We discussed these comments with the Clerk on January 9, 2003 and we acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK/cam

cc: The Honorable Kenneth Nye, Judge
The Honorable Sam Campbell, Judge
Edith P. Winters, Clerk
Don Lucido, Director of Technical Assistance
Supreme Court of Virginia
LeAnn Lane, Court Analyst
Supreme Court of Virginia